

## Bureau of Alcohol, Tobacco and Firearms, Treasury

## § 252.61

or transportation of spirits, wine, beer, or other intoxicating liquor.

(72 Stat. 1336, 1352, 1353, 1394; 26 U.S.C. 5062, 5175, 5177, 5551)

[25 FR 5734, June 23, 1960. Redesignated at 40 FR 16835, Apr. 15, 1975, and amended by T.D. ATF-62, 44 FR 71721, Dec. 11, 1979]

### § 252.57 Appeal to Director.

Where a bond or consent of surety is disapproved by the regional director (compliance), the person giving the bond may appeal from such disapproval to the Director, who will hear such appeal. The decision of the Director shall be final.

(72 Stat. 1394; 26 U.S.C. 5551)

[25 FR 5734, June 23, 1960, as amended by T.D. 7006, 34 FR 2251, Feb. 15, 1969. Redesignated at 40 FR 16835, Apr. 15, 1975]

### § 252.58 Operations or unit bond—distilled spirits.

(a) *Spirits*. Where spirits are withdrawn without payment of tax, as authorized in § 252.91, from the bonded premises of a distilled spirits plant on application of the proprietor thereof, the operations or unit bond, given by the proprietor and approved under the provisions of part 19 of this chapter, shall cover such withdrawals.

(b) *Wine*. Where, under the provisions of part 19 of this chapter, an operations or unit bond has been given and approved to cover the operations of a distilled spirits plant and an adjacent bonded wine cellar, such bond shall cover the withdrawal of wine without payment of tax, as authorized in § 252.121, from such bonded wine cellar on application for such withdrawal by the proprietor.

(c) *Specially denatured spirits*. Where specially denatured spirits are withdrawn free of tax, as authorized in § 252.151, from the bonded premises of a distilled spirits plant on application of the proprietor thereof, the proprietor shall file a consent of surety extending the terms of the operations or unit bond, which consent shall be in the following form:

The obligors agree to extend the terms of said bond to cover all liability that may be incurred on all specially denatured spirits withdrawn by the principal for exportation or transfer to a foreign-trade zone, for which

satisfactory evidence of exportation, or of deposit in a foreign-trade zone, as required by law and regulations, is not submitted to the regional director (compliance).

(Sec. 201, Pub. L. 85-859, 72 Stat. 1352, as amended, 1362, as amended (26 U.S.C. 5175, 5214); Sec. 3, Pub. L. 91-659, 84 Stat. 1965, as amended (26 U.S.C. 5066); Sec. 805, Pub. L. 96-39, 93 Stat. 276 (26 U.S.C. 5173))

[T.D. ATF-62, 44 FR 71721, Dec. 11, 1979]

### § 252.59 Bond, Form 700.

Where the operations of a bonded wine cellar are covered by bond, Form 700, as provided in part 24 of this chapter, such bond shall cover the withdrawal of wine without payment of tax, as authorized in § 252.121, from such bonded wine cellar by the proprietor of the bonded wine cellar.

(72 Stat. 1379, 1380; 26 U.S.C. 5354, 5362, as amended by T.D. ATF-299, 55 FR 25033, June 19, 1990]

### § 252.60 Brewer's bond, Form 5130.22.

When beer or beer concentrate is removed from a brewery without payment of tax for any of the purposes authorized in § 252.141, the brewer's bond, Form 5130.22, furnished under the provisions of part 25 of this chapter will cover the removals.

(49 Stat. 999, as amended (19 U.S.C. 81c); sec. 201, Pub. L. 85-859, 72 Stat. 1334, as amended, 1388, as amended (26 U.S.C. 5053, 5401))

[T.D. ATF-224, 51 FR 7698, Mar. 5, 1986]

### § 252.61 Bond, Form 2734 (5100.25).

If a specific lot of distilled spirits or wine is to be withdrawn without payment of tax, as authorized in § 252.91(a)(1), (2), (3), (5), or § 252.121(a), (b), (c), or (d), by a person other than the proprietor of the bonded premises, a specific bond on ATF Form 2734 (5100.25) shall be filed by the exporter with the regional director (compliance), as provided in § 252.51. The penal sum of the bond shall not be less than the tax prescribed by law on the quantity of spirits or wine to be withdrawn. However, the maximum penal sum of the bond shall not exceed \$200,000 but